

PATENT
Attorney Docket No. P1910US

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:
Jerome Daniel
Application No. 10/535,524
Filed: May 18, 2005

Art Unit: 2614
Examiner: George C. Monikang
Date of Mailing of "Notice of Allowance and Fee(s) Due": January 6, 2010

For: **METHOD FOR PROCESSING AUDIO DATA
AND SOUND ACQUISITION DEVICE IMPLEMENTING
THIS METHOD**

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Mail Stop Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

Please enter the following Comments on the Statement of Reasons for Allowance.

COMMENTS

The applicant generally agrees with the Examiner's determination that the prior art does not teach the invention claimed in the allowed application. However, the applicant does not necessarily agree with the Examiner's characterization of the teachings of the prior art or the Examiner's interpretation of the claims of the application. The specification and the prosecution history in their entirety provide the basis for allowability of the claims.

Respectfully submitted,
/mark bergner/

Mark Bergner, Reg. No. 45,877
DRINKER BIDDLE & REATH LLP
One of the Attorneys for Applicant(s)
191 N. Wacker Drive, Suite 3700
Chicago, IL 60606-1698
(312) 569-1000 (telephone)
(312) 569-3000 (facsimile)
Customer No.: 08968

Date: March 10, 2010